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in favor of the debtor has been adopted, a photographer may be considered as engaged in a trade and a photographic lens used by him in his business will be exempt.

Partnership—When Relation Exists.—*Winne v. Brundage, et al.*, 40 N. Y. Supp. 225. Defendant and R. entered into an agreement whereby the latter agreed to negotiate the sale of the defendant's promissory notes, receiving as compensation a commission, a brokerage, and 25 per cent of the net profits of the defendant's business. R. was to have no part in the management of the business, and his share in the profits was to cease when his employment terminated. Held, that this agreement did not create a partnership, so as to render R. liable for debts incurred by the defendant in the business.

Assignment for Benefit of Creditors—Estoppel to Claim.—*In re Sawyer, et al.*, 40 N. Y. Supp. 294. A firm doing business in New York made an assignment there, and on the following day a Tennessee creditor, without notice of the assignment and before its registration in Tennessee, attached property of the firm in Tennessee. This attachment was sustained on the ground that the assignment had not taken effect on the property attached. Held, that inasmuch as the attachment was not in hostility to the assignment the creditor was not estopped from claiming a share of the assigned estate, but was entitled only to the balance of his *pro rata* share after deducting the amount realized on the attachment.

Charitable Institutions—What Constitutes—Exemptions from Taxation.—*City of Louisville v. Southern Baptist Theological Seminary*, 36 S. W. Rep. 995 (Ky.). Under a constitutional provision exempting from taxation "institutions of purely public charity," and an institution confessedly a pure charity is also purely public although the management and organization are private and denominational, provided no one is excluded by reason of denominational connection or preference.

Conditional Sale—Rights of Seller—Forfeiture of Payments.—*Vaughn, et al., v. McFadyen*, 68 N. W. Rep. 135 (Mich.). When property is sold with the agreement that the title shall remain in the seller until the full price is paid, and in case of default in payment, the property may be taken back by the seller and all payments made shall be deemed payments for its use, although the seller elects to take the property after default, he cannot re-